

**DEPARTMENT OF THE TREASURY  
FEDERAL LAW ENFORCEMENT TRAINING CENTER  
OFFICE OF TRAINING**

**FINANCIAL FRAUD INSTITUTE**



**SYLLABUS**

**FINANCIAL FORENSICS TECHNIQUES TRAINING  
PROGRAM (FFTTP)  
JUNE 2002**

**FINANCIAL FORENSIC TECHNIQUES TRAINING**  
**Syllabus**  
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**GENERAL INFORMATION**  
**HISTORY AND PURPOSE OF THE PROGRAM**  
**FINANCIAL FORENSIC TECHNIQUES TRAINING PROGRAM**  
**(FFTP)**

One of the most difficult problems an investigator faces in getting sophisticated financial crimes approved for prosecution and later getting them prosecuted is explaining to his/her supervisors and prosecutor the significance and workings of various accounting theories and financial investigative techniques used to document the receipt/disposition of ill-gotten gains. The investigator's ability to employ an often complex method of proof used to calculate the violator's receipts and coherently discuss the financial relevance of the documents in support of his/her calculations is often impaired by a lack of exposure and use of these methods. If the prosecutor is to convince the jury that the defendant is guilty of a specified financial crime, he or she must understand and appreciate not only the significance of accounting and financial investigative fundamentals, but also how they help prove the elements of the crime. In complex cases, especially ones involving several conspirators, venues, fraud schemes and violations, particularly money laundering offences, this problem could be compounded by the investigator's inability to manage and present in court hundreds of exhibits to prove individual financial transactions. It is his/her responsibility to interpret and present his/her findings in a logical, believable and persuasive format both prior, during and following trial.

Due to many requests for a program that explains the relationship among, and purpose of basic accounting principles and financial investigative techniques, the FFI staff developed the Financial Forensics Techniques Training Program. Geared for the journey-level financial investigator, inspector and auditor, this advanced program offers investigative tips and techniques that can be applied to the most sophisticated financial crimes. The program also offers suggestions on data management and presentation at trial.

Some of the topical areas addressed in FFTTP include:

- Currency Crimes and Money Laundering (elements of proof required for each statute)
- The Accounting System
- Exposing Concealed Income using "Indirect Methods of Proof"
- Source and Application of Funds, Net Worth Analysis and other Financial Calculations
- Managing and Printing Relevant Investigative Reports
- Management of Data Bases and Records
- Case Presentation
- Internet Sources of Information

## PROGRAM ADMINISTRATION

Participants are responsible for their own transportation expenses to the FLETC. Since costs vary from year to year, the participation fees are not published in this document, but can be obtained from the FLETC, TAC at (912) 267-2421.

All training participants will report to the assigned classroom by 7:30 A.M. on the first day of training and should check in at the FLETC Registration office the previous evening. The FLETC reserves the right to deny participation to anyone with an unexcused late arrival.

This program is offered about three times at the FLETC and another three times at locations throughout the country (AKA "Export Programs"). There is a slight difference in the training schedule between local classes and export programs. In specific, the two-hour Internet class discussing electronic sources of information for the investigator is only offered at the FLETC due to the availability of rapid Internet connections. An alternate course will be substituted for this on-line course when the program is exported.

When this program is exported, administrative details should be discussed with the Program Coordinator shown below.

### **Length of Program**

The training program is two weeks in duration, typically running from Tuesday of the first week until Thursday of the following week. Classroom time is approximately 64 hours over eight days. Because of events following September 11, increased training requirements at the FLETC may cause some classes to be held on Saturday of the first week. If this occurs, students will be told of the schedule change upon arrival in class. The approximate hour-blocks for individual courses for local and export programs are shown below. Export programs will not involve Saturday classes.

### **Standard Daily Schedule**

Morning Session (s)	7:30 a.m. to 11:30 a.m.
Lunch Session	11:30 a.m. to 12:30 p.m.
Afternoon Session (s)	12:30 p.m. to 4:30 p.m.

**On the last day of scheduled training, the training program will conclude at approximately 4:30 P.M. The FLETC reserves the right to deny graduation for any student departing from the training program early.**

### **Program Cost**

Participants are responsible for their own transportation expenses to the FLETC. Since costs vary from year to year, the participation fees are not published in this document, but can be obtained from the FLETC, Training Coordination Division at (912) 267-2421.

The following program costs are intended for general informational purposes only and may vary depending on a number of conditions. For current and accurate program costs contact the sources listed under chapter "Additional Information". Fees cover all costs including room, board, most materials and supplies.

Program Tuition:	\$219.59
Meals/Lodging/Miscellaneous:	\$392.92
Total Estimated Cost:	\$599.51

### **Location**

All local training is conducted at the FLETC, Glynco, Georgia. The FLETC is an interagency training facility located 6 miles north of Brunswick, Georgia. It is approximately 75 miles south of Savannah, Georgia and about 45 miles north of Jacksonville, Florida. The Center is located near the beach resorts of St. Simons Island, Sea Island and Jekyll Island, Georgia. The climate is moderate and lends itself to year-round training.

FFTTP export programs are offered in cities throughout the United States. Typically, a host agency will request the program for his/her area and coordinate the details through the Program Coordinator named below. Please contact the Program Coordinator for details.

**Note: Computer Availability and Skills:** The FFTTP presents training on database management of financial transactions, reports and calculations for use prior to and during trial. Students should therefore possess fundamental computer skills in Microsoft Excel, PowerPoint and Word (versions 95, 97 or higher) as several training courses and the three-day practical exercise relies heavily on their use. The FLETC will provide ample computer access for programs offered at the Center. However, no computers will be provided for export programs. Students should bring laptop computers loaded with the above programs for export programs.

### **Qualifications for Attendance**

Criminal investigators, investigative aides, prosecutors, analysts and auditors who are likely to be involved with a financial fraud case as the primary target for this training program. Students should have some basic accounting and computer knowledge and skills prior to attending. Prerequisites for this program are:

1. Either of the two below:
  - a. International Banking and Money Laundering Training Program (IBMLTP).
  - b. Domestic Banking and Money Laundering Training Program (DMLTP), renamed in FY 1997 to Money Laundering and Asset Forfeiture Training Program (MLAFTP)

A one year grace period will be instituted to allow future prospective students to obtain either of the prerequisites.

**Student Evaluation**

Student will be evaluated by performing hands-on laboratory and practical exercises in the pertinent courses of instruction. Curriculum and course critiques will be solicited from the students for all segments of the program.FFTTP.doc

**ADDITIONAL INFORMATION**

Additional information concerning the Financial Forensic Techniques Training Program (FFTTP) may be obtained by contacting:

**Federal Applicants:**

*FFTTP Coordinator: Gary M. Taylor, Special Agent, IRS-CID  
Detailed Instructor to the Financial Fraud Institute  
Building 210  
Federal Law Enforcement Training Center  
Glynco, Georgia 31524  
912/554-4871  
912/267-2500 (FAX)  
[gtaylor@fletc.treas.gov](mailto:gtaylor@fletc.treas.gov)*

**State/Local Applicants:**

*Director  
Federal Law Enforcement Training Center  
Office of State/Local Training  
Glynco, Georgia 31524  
912/267-2345 or 800/743-5382*

## PROGRAM SUMMARY

### FINANCIAL FORENSIC TECHNIQUES TRAINING PROGRAM

#### Program Objectives

- Identify currency crimes and money laundering violations and the elements of proof required for each statute.
- Identify accounting processes used in virtually every business system and their relationship to each other.
- Demonstrate an ability to manage and manipulate large databases used to analyze financial transactions.
- Demonstrate the ability to expose concealed income using the source and applications and the net worth analyses, to perform calculations and to print reports.
- Demonstrate an ability to coherently present complex investigative findings orally and visually.

The course descriptions and objectives listed herein are presented in this format: course title, length and method of presentation, description, objectives and method of evaluation. Course lengths are presented in hour and minute notations. The primary methods of presentation are listed in the following formats:

**LECTURE/CLASSROOM:** A training situation, indoors or outdoors, in which instructional material is being presented by an instructor.

**LABORATORY:** A training situation, indoors or outdoors, in which students are practicing skills under guidance of an instructor.

**PRACTICAL EXERCISE:** A training situation indoors or outdoors, in which students, under supervision/evaluation of an instructor(s), are participating in a law enforcement related scenario or performing a law enforcement related skill, which may be graded.

# **PROGRAM OF INSTRUCTION**



**COURSE TITLE:** Electronic Spreadsheets as Investigative Tools

**LENGTH AND METHOD OF PRESENTATION:**

Lecture	Laboratory	Practical Exercise	Total
4:00	:00	:00	4:00

**DESCRIPTION:**

This course introduces the student to the use of MS Excel spreadsheets as aides in manipulating and managing large amounts of investigative data and information. The course demonstrates the many uses of the program in performing complex calculations and data movement as financial transactions are analyzed. This class prepares the students for their practical exercise.

**TERMINAL PERFORMANCE OBJECTIVES:**

The student will use MS Excel to manage and manipulate large amounts of investigative data and information. The major benefits of using a spreadsheet program to assist the investigator will be shown and put to use by the students.

**ENABLING PERFORMANCE OBJECTIVES:**

- Identify and discuss the uses of the Excel spreadsheet application to manage and manipulate investigative data.
- Demonstrate an ability to use the basic Excel data management tools in organizing and managing investigative findings.

**METHOD OF EVALUATION:** Demonstrated proficiency.

**COURSE TITLE: Concealed Income Analysis: Net Worth, Source and Application, and Bank Deposit Methods of Proof****LENGTH AND METHOD OF PRESENTATION:**

Lecture	Laboratory	Practical Exercise	Total
10:00	:00	19:00	29:00

**DESCRIPTION:**

This course is designed to provide the investigator, prosecutor or analyst with existing and new techniques in analyzing and compiling financial records to determine the extent of concealed receipts. The course is divided into three, multi-hour sections of instruction and practical exercises: Source and Application Method of Proof (AKA “Expenditures Method”), Net Worth Method of Proof and the Bank Deposit Method of Proof. The three courses begin with an overview of the Source and Application of Funds Method. It discusses how a comparison of a violator’s expenditures to his/her known sources of legitimate receipts can reveal unexplained income. The course continues with a perfunctory review of the different categories of accounts in the cycle (assets, liabilities, equity, income and expenses) in preparation for use of the Net Worth Method of Proof. The student is then introduced to the mechanics of preparation and analysis of the target’s net worth. Focus is on how net worth might be used to formulate leads and act as evidence. The course then presents the fundamentals of the Bank Deposits Method of Proof, although this method is optional for practical exercise purposes.

**TERMINAL PERFORMANCE OBJECTIVES:**

The student will describe the categories of accounts that must be analyzed to properly prepare a Net Worth, Source and Application or Bank Deposit method of proof. Using the categories discussed above the student will evaluate asset acquisition and disposition, debt acquisition and liability payments, and the sources of funds and their uses in order to accurately determine the subject’s receipt and disposition of concealed funds.

**ENABLING PERFORMANCE OBJECTIVES:**

- Identify which method of proof can and should be utilized in a given investigation.
- Describe the type of transactions to be evaluated in preparation of the Source and Application of Funds calculation.
- Describe the categories of financial accounts that must be examined to determine concealed income under any of the three separate methods of proof.
- Describe the types of transactions to be evaluated in preparation of a Net Worth statement to determine increase (or decrease) in net worth and concealed income (if any).
- Describe the bank deposit method of proof.
- Demonstrate ability in the use of the three methods, as well as an ability to convey one’s investigative findings orally and through visual means.

**METHOD OF EVALUATION:** Demonstrated proficiency.

**COURSE TITLE: FFTTP Practical Exercise****LENGTH AND METHOD OF PRESENTATION:**

Lecture	Laboratory	Practical Exercise	Total
0:00	:00	19:00	19:00

**DESCRIPTION:**

This practical exercise is an advanced, hands-on, applied learning exercise designed for the journeyman investigator, prosecutor or analyst. It begins with the “deputizing” of each student into the Mountain States Federal Task Force. The exercise continues by a student(s) interviewing one or more (mock) witnesses and/or informants who want to provide information about alleged illegal activity in his city. The students will be tasked with obtaining sufficient information from the witness or informant to justify the Task Force opening an investigation. The students will then be given computerized files that they must analyze, sort and filter using Excel spreadsheet applications and from these files, glean sufficient leads to ask for backup documentation from the instructor. This information is then used to corroborate asset acquisitions, expenditures and other financial transactions sufficient to create Source and Application and New Worth computations which detail the subject’s receipt and disposition of illegal proceeds. Students will then be broken up into groups and charged with using these two indirect methods of proof to calculate and document the subject’s financial profile. Following allotted class time, each group will “prepare a case” for their prosecutor (an instructor) and defend their investigative finding to him/her through an oral and PowerPoint presentation. Following this, each group will make an oral and PowerPoint presentation of their investigative/financial findings to the entire class acting as grand jurors. Group defenses and class presentations should cover the following topics: (a) Diagram of the illegal scheme (b) Financial analysis, conclusions and computations (c) Future leads from bank accounts (d) Suspected statutes violated, i.e. money laundering offences (e) Assets to be seized.

**COURSE TITLE: Domestic and International Money Movement****LENGTH AND METHOD OF PRESENTATION:**

Lecture	Laboratory	Practical Exercise	Total
4:00	:00	:00	4:00

**DESCRIPTION:**

This course of instruction gives the student a fundamental understanding of domestic and international money movement. To provide this understanding, the course focuses on common funds transfer mediums such as FEDWIRE, CHIPS, and SWIFT, as well as an in-depth review of the documentation associated with such transfers. The course of instruction will also provide the student with an understanding of how to identify funds transfer abuses. Incorporated in the discussion is the domestic and international banking framework and the role of the Federal Reserve.

**TERMINAL PERFORMANCE OBJECTIVES:**

The student will describe how funds are transferred domestically and internationally; understand the documentation characteristics of the systems used to effect funds transfers; and identify the opportunities that may exist for abuses to occur.

**ENABLING PERFORMANCE OBJECTIVES:**

- List the various electronic and wire transfer systems and how these systems are used to transfer funds both domestically and internationally.
- Describe the documentation associated with each of the wire transfer services; how the documentation might be obtained; and how the documentation might be utilized during an investigation.
- Identify the common abuses of the domestic and international wire transfer systems.
- Describe the framework of the domestic and international banking systems, including services performed by U.S. banks and the role of the U.S. Federal Reserve in the international system.

**METHOD OF EVALUATION:** Completion of course.

**COURSE TITLE: Financial Search Warrants/Financial Records****LENGTH AND METHOD OF PRESENTATION:**

Lecture	Laboratory	Practical Exercise	Total
2:00	:00	:00	2:00

**DESCRIPTION:**

This course will prepare the student to recognize the circumstances where a financial search warrant is appropriate, identify the facts that support "probable cause", draft an effective affidavit and identify the specific items to be seized. The course will also discuss the applicability as well as how and why federal income tax returns can be obtained during an investigation.

**TERMINAL PERFORMANCE OBJECTIVES:**

The student will identify the situations for which a financial search warrant is appropriate; list the pertinent facts and appropriate circumstances that would support "probable cause"; and prepare an affidavit describing items to be seized. The student will discuss and apply the uses of Ex Parte Affidavits, Motions and Orders in obtaining federal income tax returns.

**ENABLING PERFORMANCE OBJECTIVES:**

- Identify potential sources of financial information.
- Describe the circumstances under which a financial search warrant is appropriate.
- Define "probable cause."
- Describe the elements of an affidavit.
- Describe specific items to be seized.
- Discuss the appropriateness of obtaining tax returns, the information that can be obtained from them and how to use that information in computing receipt of undisclosed funds.
- Discuss the elements of an Ex Parte Order to obtain federal income tax returns.

**METHOD OF EVALUATION:** Completion of course.

**COURSE TITLE: Currency Crimes and Money Laundering****LENGTH AND METHOD OF PRESENTATION:**

Lecture	Laboratory	Practical Exercise	Total
4:00	:00	:00	4:00

**DESCRIPTION:**

This course of instruction gives the student a basic understanding of the concepts surrounding currency reporting crimes and money laundering and provides a historical summary of the statutes for cash reporting, money laundering and equitable sharing in asset forfeiture situations. The course will focus in depth on how and why the statutes have evolved and discuss various currency reports required under Title 31, United States Code and money laundering crimes under Title 18, USC Sections 1956 and 1957. The course will also provide the student with a basic understanding of the jurisdictional responsibility of the criminal investigator in money laundering cases and closes with a review of the provisions for equitable sharing of forfeited proceeds and how those statutes may be used in money laundering investigations.

**TERMINAL PERFORMANCE OBJECTIVES:**

At the conclusion of this course the student will be able to recognize the major schemes used to evade currency reporting requirements and some of the common misconceptions on the topic. The student will be able to recognize specific statutory elements dealing with the recognition and prosecution of money laundering and define how these statutes can be used to develop money laundering cases.

**ENABLING PERFORMANCE OBJECTIVES:**

- Describe the common misconceptions about money laundering.
- Define money laundering and its objectives.
- Describe the statutory and regulatory sources governing currency reporting requirements.
- Describe the required currency reports to be filed.
- Define the jurisdictional responsibility of the criminal investigator in the examination and prosecution of money laundering cases.

**METHOD OF EVALUATION:** Completion of course.

**COURSE TITLE: Introduction to Forensic and Investigative Accounting****LENGTH AND METHOD OF PRESENTATION:**

Lecture	Laboratory	Practical Exercise	Total
4:00	:00	:00	4:00

**DESCRIPTION:**

This course of instruction gives the student a hands-on application in the introductory use of analytical accounting techniques that would be useful in any financial investigation. The course starts out by introducing the student to the five categories of accounts used by any business. The student is then given a brief introduction to the accounting cycle and formal financial statements. The remainder of the course focuses on specific techniques to be used to go behind the source documents, behind the books and records to evaluate the authenticity and accuracy of the recorded transactions.

**TERMINAL PERFORMANCE OBJECTIVES:**

The student will define the five categories of accounts that are used by every business enterprise, how transactions affecting those five categories flow into the books and records and financial statements, and finally, the student will be able to determine how to go behind the source documents, behind the books and records, behind the financial statements to evaluate the authenticity and accuracy of the recorded transactions.

**ENABLING PERFORMANCE OBJECTIVES:**

- Define the five categories of accounts used by any business.
- Describe how transactions affecting these accounts flow into the books and records.
- Describe how these transactions flow into the formal financial statements.
- Describe how to go behind the source documents to determine the authenticity and accuracy of the recorded transactions and supporting financial statements.

**METHOD OF EVALUATION:** Demonstrated proficiency.



**COURSE TITLE:** Case Presentation using Microsoft PowerPoint

**LENGTH AND METHOD OF PRESENTATION:**

Lecture	Laboratory	Practical Exercise	Total
4:00	:00	:00	4:00

**DESCRIPTION:**

This course is designed to give the student hands-on instruction in the fundamental uses of MS PowerPoint in presenting case findings to supervisors, prosecutors or grand juries. The students will use the program in groups to present their practical exercise case findings to a (mock) prosecutor and later to their entire class simulating a grand jury.

**TERMINAL PERFORMANCE OBJECTIVES:**

The student will use the PowerPoint program to logically organize and present his/her investigative findings to a (mock) prosecutor and to their entire class. The student will use the fundamentals of the program to portray an alleged violator's receipt and disposition of illegal funds.

**ENABLING PERFORMANCE OBJECTIVES:**

- Display a working knowledge of the fundamentals of the Microsoft PowerPoint program.
- Logically organize and visually present case findings to a (mock) prosecutor and to the entire class.

**METHOD OF EVALUATION:** Presentation of case findings.

**COURSE TITLE: Case Organization-Trial Preparation****LENGTH AND METHOD OF PRESENTATION:**

Lecture	Laboratory	Practical Exercise	Total
4:00	:00	:00	4:00

**DESCRIPTION:**

This course is designed to give the students an overview of one or more methods of organizing voluminous financial data and transactions in preparation for trial. The use of MS Excel will be demonstrated in the creation of an Investigative File Inventory which allows the investigator, prosecutor or auditor instant access to the location of any item of evidence discovered during the investigation.

**TERMINAL PERFORMANCE OBJECTIVES:**

At the conclusion of this lesson the student will be able to discuss the benefits of effectively managing large amounts of documentary and other evidence as he/she prepares for trial. The student will be able to create and use an Investigative File Inventory that enables the investigator, attorney or auditor to instantly locate any item of evidence discovered during the investigation.

**ENABLING PERFORMANCE OBJECTIVES:**

- ☐ Discuss the attributes of a complex case that involves thousands of items of documentary evidence.
- ☐ Discuss the need to effectively manage large amounts of data and documentary evidence prior to and during trial.
- ☐ Prepare an Investigative File Inventory using MS Excel.

**METHOD OF EVALUATION:** Demonstrated proficiency.

**COURSE TITLE:** Tracing the Flow of Funds Through Financial Institutions

**LENGTH AND METHOD OF PRESENTATION:**

Lecture	Laboratory	Practical Exercise	Total
4:00	:00	:00	4:00

**DESCRIPTION:**

This course gives the student a practical view of the flow of transactions into, through, and out of banks. The student will be acquainted with the two broad categories of banking transactions and the sub-elements making up those categories. The course also places a great deal of emphasis on which bank records to request, what those bank records are likely to reveal, and how to search the various records obtained.

**TERMINAL PERFORMANCE OBJECTIVES:**

The student will describe how funds flow in and out of the banking system, describe information that can be obtained from financial transactions, and list search techniques that will assist in uncovering evidence of improprieties.

**ENABLING PERFORMANCE OBJECTIVES:**

- Describe the two different categories of banking transactions.
- Describe the transaction flow into, through, and out of banks.
- Describe the steps involved in obtaining bank records and some of the pitfalls to be avoided.
- Describe what might be revealed in the different types of banking records.
- Describe how the different types of bank records might be successfully searched.

**METHOD OF EVALUATION:** Demonstrated proficiency.

**COURSE TITLE:** Case Organization-Database Management of Financial Transactions

**LENGTH AND METHOD OF PRESENTATION:**

Lecture	Laboratory	Practical Exercise	Total
4:00	:00	:00	4:00

**DESCRIPTION:**

This course is designed to assist the students in managing and manipulating large amounts of banking data and information in preparation for their practical exercise. The course shows the students how to use MS Excel to sort, filter and subtotal data to isolate and identify leads, expenditures, sources of receipts and witnesses. The database program is also used to show students how to create and print usable printouts of information gathered.

**TERMINAL PERFORMANCE OBJECTIVES:**

At the conclusion of this course the student will be able to properly sort, filter and subtotal large amounts of financial and banking data. The student will also learn how to create usable database formats and print reports of data found during his/her investigation.

**ENABLING PERFORMANCE OBJECTIVES:**

- Describe the need to coherently sort, filter and subtotal financial data in preparation for use in preparing a subject's financial profile.
- Prepare a listing of financial data using MS Excel which sorts, groups and subtotals groups of expenditures and receipts by vendor and source.
- Correctly identify leads shown by compiling and sorting large amounts

**METHOD OF EVALUATION:** Demonstrated proficiency.

**COURSE TITLE:** Internet Sources of Information for the Investigator

**LENGTH AND METHOD OF PRESENTATION:**

Lecture	Laboratory	Practical Exercise	Total
2:00	:00	:00	2:00

**DESCRIPTION:**

This course is designed to show students a number of free internet cites that can be used to gather financial information of a public nature on his/her subject. The students can follow and participate in the instructor's cite access through instant internet access on their classroom computers. Because of the lack of high-speed internet access in export training locations, this class is only offered at the FLETC where rapid access and computers are freely available.

**TERMINAL PERFORMANCE OBJECTIVES:**

The students will be exposed to a number of free Internet cites which they can access to obtain financial information and leads on their subjects. Once a cite is accessed, the student is free to research his/her own records and those of family members.

**ENABLING PERFORMANCE OBJECTIVES:**

- Demonstrate access to several free Internet cites that provides financial leads.
- Allow students access to free Internet cites yielding financial information and leads.

**METHOD OF EVALUATION:** Demonstrated proficiency.

**COURSE INFORMATION****FINANCIAL FORENSIC TECHNIQUES TRAINING PROGRAM**

Course Name	Hours of Instruction			
	Lec.	Lab	P.E.	Total
Tracing the Flow of Funds Through Financial Institutions	4:00	:00	:00	4:00
Concealed Income Analysis: Indirect Methods of Proof	10:00	:00	:00	10:00
Domestic and International Money Movement	4:00	:00	:00	4:00
Electronic Spreadsheet as an Investigative Tool	4:00	:00	:00	4:00
Financial Search Warrants	2:00	:00	:00	2:00
Currency Crimes and Money Laundering	4:00	:00	:00	4:00
Case Presentation Using MS PowerPoint	4:00	:00	:00	4:00
Case Organization-Trial Preparation	4:00	:00	:00	4:00
Introduction to Forensic and Investigative Accounting	4:00	:00	:00	4:00
Case Organization-Database Management of Transactions	4:00	:00	:00	4:00
FFFTP Practical Exercise	:00	:00	18:00	18:00
Internet Sources of Information for the Investigator	2:00	:00	:00	2:00
<b>SUBTOTAL:</b>	<b>46:00</b>	<b>:00</b>	<b>18:00</b>	<b>64:00</b>

<b>ADMINISTRATIVE TIME:</b>	
Introduction/Orientation	1:00
Graduation/Critiques	2:00
<b>SUBTOTAL</b>	<b>3:00</b>
<b>TOTAL PROGRAM LENGTH:</b>	
Lecture	46:00
Laboratory	:00
Practical Exercise	18:00
Administrative	3:00
<b>Total Program Hours:</b>	<b>67:00</b>

## **SAMPLE SCHEDULE**

**FEDERAL LAW ENFORCEMENT TRAINING CENTER**  
**Financial Forensics Techniques Training Program**

*MASTER SCHEDULE*

(Computer classroom required for program.)

Room:		Week 1				Coordinator: Gary Taylor
		Day 1	Day 2	Day 3	Day 4	
7:30 - 8:30	Travel Day	Introduction / Orientation  <i>FFI Staff</i>	Forensic and Investigative Accounting (3052.04)  <i>FFI Staff</i>	Money Laundering and Asset Forfeiture (3410.04)  <i>FFI Staff</i>	Concealed Income Analysis (3062.24) Part I: Net Worth Analysis  <i>FFI Staff</i>	
8:30 - 9:30		Tracing of Funds (3402.03)				
9:30 - 10:30						
10:30 - 11:30		<i>FFI Staff</i>				
11:30 - 12:30		LUNCH	LUNCH	LUNCH	LUNCH	
12:30 - 1:30	Travel Day	Electronic Spreadsheets and Investigative Tool (3278.08)	Electronic Spreadsheets and Investigative Tool (3278.08)  <i>FFI Staff</i>	Alternative Case Organization Software (3270.04)  <i>FFI Staff</i>	Concealed Income Analysis (3062.24) Net Worth Analysis PE  <i>FFI Staff</i>	
1:30 - 2:30						
2:30 - 3:30						
3:30 - 4:30		<i>FFI Staff</i>				



**FEDERAL LAW ENFORCEMENT TRAINING CENTER**  
**Financial Forensics Techniques Training Program**

*MASTER SCHEDULE*

(Computer classroom required)

	Week 2				Coordinator: Gary Taylor
	Day 5	Day 6	Day 7	Day 8	
<b>Room:</b>					
<b>7:30 - 8:30</b>	Concealed Income Analysis (3062.24) Part II: Expenditures Method	Concealed Income Analysis (3062.24) Part III: Bank Deposit Method	Major Case Management (3464.04)	FFTTP Practical Exercise (3068.07)	Travel Day
<b>8:30 - 9:30</b>					
<b>9:30 - 10:30</b>					
<b>10:30 - 11:30</b>					
	<i>FFI Staff</i>	<i>FFI Staff</i>	<i>FFI Staff</i>	<i>FFI Staff</i>	
<b>11:30 - 12:30</b>	LUNCH	LUNCH	LUNCH	LUNCH	LUNCH
<b>12:30 - 1:30</b>	Concealed Income Analysis (3062.24) Expenditures Method PE	Concealed Income Analysis (3062.24) Bank Deposit Method PE	Domestic and International Money Movement (3178.04)	FFTTP Practical Exercise (3068.07)	Travel Day
<b>1:30 - 2:30</b>					
<b>2:30 - 3:30</b>					
<b>3:30 - 4:30</b>				Graduation / Critique	
	<i>FFI Staff</i>	<i>FFI Staff</i>	<i>Guest (Fed. Reserve Board)</i>	<i>FFI Staff</i>	

*Revised: April 2002*  
*Sup. Cert. Correct: 4/22/02*